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1. (currently amended) A microphone comprising:

a housing for the microphone, the housing having <u>at least</u> a first sound inlet port and a second sound inlet port separate from and spaced apart from the first sound inlet port;

a diaphragm disposed within the housing, the diaphragm having a first side and a second side; the first side being acoustically coupled to the first sound inlet port and the second side being acoustically coupled to the second sound inlet port; and

an acoustic resistive element disposed within the housing and between the first [[second]] sound inlet port and a chamber adjacent the first [[second]] side of the diaphragm, the acoustic resistive element having flange portion including a first surface and a second surface separate and spaced apart from the first surface, a first edge extending between the first surface and the second surface and a second edge extending between the first surface and the second surface, wherein the first edge is acoustically communicatively coupled to the first [[second]] inlet port and the second edge is acoustically communicatively coupled to the chamber, wherein sound pressure is caused to be communicated from first [[second]] sound inlet port to the chamber via the acoustic resistive element and from the first edge of the acoustic resistive element.

- 2. (original) The microphone of claim 1, wherein the flange and the chamber form a resistance-capacitance delay network.
- 3. (original) The microphone of claim 1, wherein at least one of the first surface and the second surface is non-planar.
- 4. (original) The microphone of claim 1, wherein the first and second surfaces are substantially planar and parallel and wherein the first and second edges extend between the first and second surface.

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5. (original) The microphone of clam 4, wherein the first and second edges are substantially perpendicular to the first and second surfaces.

- 6. (original) The microphone of claim 1, wherein the acoustic resistive element comprises a disk of acoustic resistive material, the first edge comprises an outer edge of the disk and the second edge comprises an edge surface defined by a bore extending through the disk.
 - 7. (original) The microphone of claim 1, wherein the disk is annular.

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- 8. (original) The microphone of claim 1, wherein the acoustic resistive material comprises at least one of: woven metal, sintered metal, felted metal, woven plastic, sintered plastic, felted plastic, woven organic fiber, sintered organic fiber, and felted organic fiber.
- 9. (original) The microphone of claim 1, further comprising a backplate coupled to the diaphragm for converting motion of the diaphragm into an electrical signal and an amplifier; wherein the acoustic resistive material electrically couples the backplate and the amplifier.
 - 10. (currently amended) A microphone comprising:

a housing for the microphone, the housing having <u>at least</u> a first sound inlet port and a second sound inlet port separate from and spaced apart from the first sound inlet port;

a diaphragm disposed within the housing, the diaphragm having a first side and a second side; the first side being acoustically coupled to the first sound inlet port and the second side being coupled to the second sound inlet port; and

a resistive-capacitive network comprising an acoustic resistive element and a chamber adjacent the <u>first</u> [[second]] side of the diaphragm, the resistive capacitive element being disposed within the housing and between the <u>first</u> [[second]] sound inlet port and the chamber, the acoustic resistive element formed to include a flange portion having an

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outer edge and an inner edge, such that sound is caused to travel through the flange portion to the chamber from the outer edge to the inner edge.

- 11. (original) The microphone of claim 10, wherein acoustic resistive element is circular.
- 12. (original) The microphone of claim 10, wherein the acoustic resistive material comprises at least one of: woven metal, sintered metal, felted metal, woven plastic, sintered plastic, felted plastic, woven organic fiber, sintered organic fiber, and felted organic fiber.
- 13. (original) The microphone of claim 10, further comprising a backplate coupled to the diaphragm for converting motion of the diaphragm into an electrical signal and an amplifier; wherein the acoustic resistive material electrically couples the backplate and the amplifier.
- 14. (original) The microphone of claim 14, wherein the acoustic resistive element comprises a wall portion extending from the flange, the wall portion electrically engaging the backplate and the flange portion electrically engaging the amplifier.
- 15. (original) The microphone of claim 14, wherein the wall portion is cylindrical.
 - 16. (original) A microphone comprising:

a housing for the microphone, the housing having a sound inlet port;

a diaphragm disposed within the housing, the diaphragm acoustically coupled to the sound inlet port;

an acoustic resistive element disposed within the housing and between the sound inlet port and the diaphragm;

a backplate coupled to the diaphragm for converting motion of the diaphragm into an electrical signal; and

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an amplifier; wherein the acoustic resistive material electrically couples the backplate and the amplifier.

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- 17. (original) The microphone of claim 16, wherein the acoustic resistive material comprises at least one of: woven metal, sintered metal, felted metal, woven conductive plastic, sintered conductive plastic, felted conductive plastic, woven conductive organic fiber, sintered conductive organic fiber, felted conductive organic fiber.
- 18. (original) The microphone of claim 16, wherein the acoustic resistive element is formed from a volume of acoustic resistive material having an outer surface and an inner surface, the inner surface substantially contained within the volume, the outer surface being acoustically communicatively coupled to the sound inlet and the inner surface being acoustically communicatively couple to the diaphragm.
- 19. (new) The microphone of claim 1 comprising a second sound inlet, the second sound inlet being coupled to the second side of the diaphragm.
- 20. (new) The microphone of claim 10 comprising a second sound inlet, the second sound inlet being coupled to the second side of the diaphragm.